



**Executive Board
of the
United Nations
Development Programme
and of the
United Nations
Population Fund**

Distr.
GENERAL

DP/1995/41
28 July 1995

ORIGINAL: ENGLISH

Third regular session, 1995
11-15 September 1995, New York
item 8 of the provisional agenda
UNFPA

UNITED NATIONS POPULATION FUND

Annual financial review, 1994

CONTENTS

	<u>Page</u>
A. Introduction	2
B. Overview	2
C. Income	2
D. Programme expenditures	3
E. Administrative and programme support services expenditures	3
F. Status of reserves	4
G. Liquidity position	4
H. UNFPA trust funds	5
ANNEX (containing Tables 1-13, and Figures 1-6)	5

A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1994. The audited financial statements and financial report of the Executive Director for the biennium ended 31 December 1995 will be submitted to the Board of External Auditors in April 1996 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1996.

2. For comparison purposes, financial information pertaining to 1993 is also included in the text and tables of this report. Tables 11, 12 and 13 contain a summary highlighting information on financial trends for the past 10 years.

B. Overview

3. Table 1 shows a comparison of income and expenditures for 1993 and 1994. Total income in 1994 amounted to \$265.3 million and total expenditures to \$274.4 million. This resulted in an excess of expenditure over income of \$9.1 million. However, surplus general resources brought forward from 1993 amounted to \$47.3 million. Thus, after adjusting for the surplus expenditure in 1994, and a transfer of \$5 million to the operational reserve, the net result is that the unspent general resources to be carried forward to 1995 amount to \$33.1 million.¹

C. Income

4. In 1994, UNFPA was most encouraged by the signs of continued strong donor support. Total income increased by \$45.7 million (20.8 per cent) above the 1993 income level (\$219.6 million). Total contributions pledged by 88 Governments in 1994 reached \$255.2 million, an increase of \$38.5 million (17.8 per cent) in dollar terms (1993: \$216.7 million). Table 3 includes a summary of donor pledges and payments for 1994 as compared to 1993. Of UNFPA's major donors, significantly increased contributions were received from Australia, Belgium, Canada, Finland, France and the United States of America. The cumulative outstanding balance of unpaid pledges for 1994 and prior years is \$3,165,190.

5. Through 1994, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to \$6.8 million (1993: \$3.9 million), while other miscellaneous income and adjustments, including gains and losses on currency exchange, totalled \$3.3 million (1993: -\$0.9 million, see table 1).

¹ In accordance with UNFPA Financial Rule 116.1(a), income is recorded on an accrual basis. As required by Financial Rule 104.1, all pledges are recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

D. Programme expenditures

6. As shown in table 4, total project expenditures in 1994 were \$201.4 million (1993: \$134.3 million), an increase of \$67.1 million (50.0 per cent). The United Nations executing agencies (including the regional commissions) executed projects amounting to \$37.2 million (1993: \$43.5 million), constituting 18.5 per cent of total project expenditures in 1994. As mandated by the Executive Board and its predecessor, the Governing Council, UNFPA is carrying out efforts to increase the proportional share of government-executed projects. Governments, assisted by UNFPA country offices, executed projects amounting to \$50.5 million in 1994 (1993: \$21.2 million), representing a substantial increase (138 per cent) over the results of 1993, and accounting for 25.1 per cent of 1994 total project expenditures. UNFPA-executed projects totalled \$84.4 million in 1994 (1993: \$49.9 million), an increase of 69.1 per cent. Well over half of this amount, however, \$43.7 million (1993: \$29.4 million), is in respect of procurement assistance undertaken on behalf of Governments. Expenditures for projects executed by NGOs (which includes intergovernmental institutions and other agencies) increased by 48.7 per cent over 1993 to \$29.3 million in 1994 (1993: \$19.7 million), constituting 14.5 per cent of project expenditures. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1993 and 1994.

7. Table 5 shows 1994 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that the major component of UNFPA projects consists of equipment and supplies, 36 per cent, and personnel services, 22 per cent (1993: 34 per cent and 27 per cent, respectively).

8. Table 6 shows an analysis of technical support services (TSS), and administrative and operational services (AOS), which totalled \$27.7 million (1993: \$24.1 million), or 10.1 per cent of total expenditure.²

9. Table 7 shows project expenditures by country for 1993 and 1994.

10. Programme expenditures in 1994 (\$229.2 million) constituted 83.5 per cent of the total expenditures (1993: \$158.4 million, or 77.8 per cent of total expenditures).

E. Administrative and programme support services (APSS) expenditures

11. The total net APSS expenditure in 1994 amounted to \$45.2 million (1993: \$45.1 million). Of this amount, headquarters net administrative costs totalled \$11 million (4.0 per cent of total expenditures) after the application of income credits, totalling \$5.2 million.³ Programme support

² As in previous years, total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects; and (c) reimbursements to UNFPA for support and procurement services provided to government-executed projects.

³ These income credits are in respect of income earned by UNFPA for support and procurement services provided to government-executed projects, and for projects executed under trust fund arrangements.

costs, including total country office costs, amounted to \$34.2 million, \$21.8 million (1993: \$20.5 million) of which was incurred by country offices, and the remainder (\$12.4 million) at headquarters.⁴ Tables 12a and 12b show the historical distribution between administrative and programme support costs, and between headquarters and country offices, respectively. Relatively, the net APSS expenditure in 1994 shows a decline in comparison to 1993 when measured as a percentage of both total income and total expenditure. An analysis of the 1994 expenditure by component is contained in table 8.

12. During the current biennium, 1994-1995, UNFPA is implementing a savings plan that is intended to reduce considerably the APSS expenditure through, *inter alia*, postponing recruitment of staff to the second year of the biennium and reducing the use of consultants, overtime and temporary services. In addition, savings have been realized due to currency devaluations in countries in which UNFPA has significant operations, such as the Communauté Francophone Africaine zone.

F. Status of reserves

13. Operational reserve: At its thirty-eighth session, the Governing Council decided (in decision 91/36) that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was increased from \$48 million to \$53 million in 1994.

14. Field office accommodation reserve: A reserve for field office accommodation amounting to \$5 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). During 1994, \$1 million was utilized towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Guinea-Bissau, Maldives and Sao Tome and Principe, leaving a balance of \$4 million as shown in table 2.

G. Liquidity position

15. As at 31 December 1994, UNFPA had bank balances amounting to \$208.6 million, which included \$57.0 million in investments of the reserves (1993: \$53.0 million) and \$21.0 million in investments for trust funds (1993: \$17.5 million). Net current liabilities of approximately \$120 million relates to the remainder of the cash balance. The increase in general resources is due in part to an increase in the amount due to UNDP at year-end (table 2).

⁴ The administrative and programme support services budget consists of four programmes. Administrative costs include programmes I (executive direction and management), and II (administration, information and external relations services and programme coordination). Programme support costs which are exclusively devoted to programme development and implementation, include programme III (programme planning, appraisal and monitoring), and programme IV (which consists of UNFPA's Country Offices).

H. UNFPA trust funds

16. Table 9 shows that in 1994 total income from donors for projects financed by trust funds, and from multi-bilateral sources, was \$63.9 million (1993: \$26.6 million). Total expenditures from trust funds were \$59.8 million (1993: \$17.9 million). This significant increase arose largely as a result of contraceptive procurement activities undertaken on behalf of Governments.

17. As at 1 January 1994, the unexpended balance of the trust funds was \$19.7 million, which, when added to the income received in 1994, resulted in a total amount available for programming of \$83.6 million. The unexpended balance as at 31 December 1994 of \$23.8 million is available to finance trust fund activities in 1995. Table 10 shows programme expenditures from trust funds by country for 1993 and 1994. These figures include project costs and support costs paid by trust funds.

ANNEX

Table 1.	Statement of income and expenditures for twelve months ended 31 December 1994
Table 2.	Statement of assets and liabilities as at December 1994
Table 3a.	Summary of pledges and payments by donor Governments as at 31 December 1994
Table 3b.	Status of voluntary contributions pledged as at 31 December 1994
Table 4.	Project expenditure by executing agency, 1994
Table 5.	1994 project expenditure by United Nations agencies, Governments, NGOs and UNFPA
Table 6.	Technical support services and administrative and operational services costs, 1994
Table 7.	Project expenditures by country for 1993 and 1994
Table 8.	Administrative and programme support services: Comparison of 1993 and 1994 expenditure
Table 9.	Trust funds: Income and expenditure of UNFPA for 1993 and 1994
Table 10.	Programme expenditures from trust funds by country for 1993 and 1994
Table 11.	Historical financial summary Regular resources income, expenditures and reserves for 1985-1994
Table 12a.	Administrative expenditures, agency support costs and project expenditures, 1985-1994
Table 12b.	Total administrative cost as a percentage of total income and total expenditure, 1985-1994
Table 13.	Income and expenditures under UNFPA trust funds, 1985-1994
Figure 1.	Income and expenditure (1985-1994)
Figure 2.	Total expenditure by category (1994)
Figure 3.	Project expenditure by Executing Agency (1994)
Figure 4.	Project expenditure by UN Agency (1994)
Figure 5.	Project expenditure by component (1994)
Figure 6.	Project expenditure by region (1994)

Table 1

Statement of income and expenditure for twelve months ended 31 December 1994
(Millions of US dollars)

	1993	1994	Per cent change
Income			
Contributions from Governments and other contributors			
Pledges for current period	216.7	255.2	18%
Interest income	3.9	6.8	73%
Miscellaneous income (net)	(0.9)	3.3	-457%
Total income	219.6	265.3	21%
Expenditure			
Programme expenditure			
United Nations agencies	43.5	37.2	-14%
Governments	21.1	50.5	139%
UNFPA	49.9	84.4	69%
NGOs	19.7	29.3	49%
Subtotal - Project expenditures	134.3	201.4	50%
Technical support costs	17.4	19.5	12%
Administrative and operational services	6.6	8.3	25%
Subtotal - Other programme costs	24.0	27.7	15%
Total programme expenditure	158.4	229.2	45%
APSS expenditure			
Administrative costs (net)	13.3	11.0	-17%
Programme support services expenditure	31.8	34.2	8%
Total APSS expenditure	45.1	45.2	0%
Total expenditure	203.5	274.4	35%
Surplus income/(expenditure)	16.2	(9.1)	-156%

Statement of movement of resources

Balance as at 1 January	33.6	47.3
Surplus income/(expenditure)	16.2	(9.1)
Transfer to operational reserve	0.0	(5.0)
Transfer to reserve for field accommodation	(2.5)	0.0
Total unspent resources as at 31 December	47.3	33.1

Note: Figures may not add up to totals given due to rounding.

Table 2

Statement of assets and liabilities as at 31 December 1994
(Millions of US dollars)

	1993	1994
Assets		
Cash	0.2	(0.1)
Investments		
General resources	72.0	130.5
Cost-sharing	0.1	0.0
Trust funds	17.5	21.0
Investments of the reserve for field accommodation	5.0	4.0
Investments of the operational reserve	48.0	53.0
Total cash and investments	142.8	208.5
Advances and accounts receivable		
Non-convertible currencies	0.2	0.0
Operating funds provided to		
Executing agencies	4.4	1.2
Governments	16.6	9.0
NGOs	6.1	5.6
Accounts receivable and deferred charges	1.3	1.4
Accrued interest	1.1	3.3
Subtotal - Advances and accounts receivable	29.6	20.5
Pledges receivable from Governments	0.8	3.2
Total assets	173.3	232.1
Liabilities, reserves and unexpended resources		
Liabilities		
Accounts payable	1.9	2.0
Operating funds payable to executing agencies	5.0	6.2
Unliquidated obligations of executing agencies	37.4	76.6
Due to UNFPA trust funds	19.7	23.8
Due to Junior Professional Officers programme	0.3	0.2
Due to UNDP	8.7	33.2
Subtotal - Liabilities	73.0	142.0
Reserves		
Reserve for field accommodation	5.0	4.0
Operational reserve	48.0	53.0
Subtotal - Reserves	53.0	57.0
Unexpended resources		
Cost-sharing	0.1	0.0
General resources	47.2	33.1
Subtotal - Unexpended resources	47.3	33.1
Total liabilities, reserves and unexpended resources	173.3	232.1

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges and payments by donor Governments as at 31 December 1994

		1993			1994			Pledges Perct. Change a
		Pledges		Payments	Pledges		Payments	
		National Currency	\$US	\$US	National Currency	\$US	\$US	
Major Donors b/_								
Australia	(A\$)	2,000,000	1,360,544	1,360,544	2,622,000	1,859,574	1,859,574	31
Belgium	(BF)	51,000,000	1,408,840	1,408,840	60,000,000	1,875,000	0	18
Canada	(C\$)	11,600,000	9,062,500	9,062,500	13,600,000	10,085,130	10,085,130	17
Denmark	(Dkr)	130,000,000	20,297,012	20,297,012	140,000,000	22,664,792	22,664,792	8
Finland	(MK)	22,700,000	4,178,017	4,178,017	26,500,000	5,239,225	5,239,225	17
					10,566,787 c/_	2,210,255	2,210,255	
France	(FF)	7,300,000	1,223,167	1,223,167	8,500,000	1,545,333	1,545,333	16
					2,000,000 c/_	366,986	366,986	
Germany	(DM)	43,200,000	26,168,851	26,168,851	43,200,000	26,945,009	26,945,009	0
Italy	(L)	3,000,000,000	1,869,159	1,869,159	2,500,000,000	1,592,357	1,592,357	(17)
Japan	(Yen)	0	45,400,000	45,400,000	0	48,700,000	48,700,000	7
Netherlands	(Fls)	51,800,000	28,323,107	28,323,107	53,600,000	29,336,066	29,336,066	3
					5,400,000 c/_	3,085,714	3,085,714	
Norway	(Nkr)	173,000,000	24,765,408	24,765,408	173,000,000	24,413,007	24,413,007	0
					10,000,000 c/_	1,468,429	1,468,429	
Sweden	(Skr)	140,000,000	17,663,577	17,663,577	70,000,000 d/_	9,186,352	9,186,352 d/_	0
Switzerland	(SWF)	8,600,000	5,771,812	5,771,812	8,800,000	7,040,000	7,040,000	2
United Kingdom	(£)	7,000,000	10,718,386	10,718,386	7,000,000	10,933,506	10,933,506	0
					1,500,000 c/_	2,369,668	2,369,668	
United States	(US\$)	0	14,500,000	14,500,000	0	40,000,000	40,000,000	176
Subtotal			212,710,380	212,710,380		250,916,403	249,041,403	
Other Donors e/_								
Austria	(S)	0	560,000	560,000	0	725,000	725,000	29
China	(YRMB)	0	765,000	765,000	0	800,000	800,000	5
India	(Rs)	7,200,000	230,769	230,769	9,000,000	288,462	0	25
Indonesia	(Rp)	0	164,880	164,880	0	165,835	165,835	1
Ireland	(L)	50,000	73,900	73,900	150,000	214,500	214,500	200
Luxembourg	(LuxF)	3,000,000	85,714	85,714	4,000,000	111,111	111,111	33
New Zealand	(NZ\$)	400,000	214,360	214,360	500,000	278,450	278,450	25
Pakistan	(Rs)	0	510,033	510,033	0	500,000	254,934	(2)
Spain	(PTS)	49,500,000	397,039	397,039	50,000,000	352,861	352,861	1
Republic of Korea	(W)	0	150,000	150,000	0	150,000	150,000	0
Subtotal			3,151,695	3,151,695		3,586,219	3,052,691	
Remaining Donors f/_			785,192	738,743		676,150	411,164	
Grand Total			216,647,267	216,600,818		255,178,772	252,505,258	

a/ All percentage changes are based on the currency of the pledge.

b/ Major donors as defined here comprise Governments that have pledged, in 1993 and 1994, the equivalent of US\$ 1 million or more.

c/ Supplementary contributions.

d/ In addition, Sweden contributed Skr 70 million (US\$ 9,421,265) in February 1995 for 1994.

e/ Other donors include eight countries in 1993, and ten countries in 1994 contributing pledges of US\$ 100,000 and over.

f/ Remaining donors include 80 in 1993 and 63 in 1994.

Donor	Balance due as at 1 January 1994 for prior years	Additions and adjustments for prior years	Pledges for 1994	Pledges for 1995 and future years		Payments received		Unpaid pledges as at 31 December 1994	Composition of balance due For 1994 and prior and future years	
				Local Currency	United States dollars	Total			For 1994 and prior years	For 1995 and future years
Afghanistan	5 520	-	2 700	-	2 700	10 820	-	10 820	8 220	2 700
Albania	552	24	-	-	-	576	-	576	576	-
Algeria	-	-	7 444	-	7 444	14 888	-	14 888	7 444	7 444
Angola	-	-	608	300 000	-	608	-	-	-	-
Antigua and Barbuda	-	-	500	-	500	1 000	608	500	-	500
Australia	-	-	1 859 574	-	-	1 859 574	500	1 859 574	-	-
Austria	-	-	725 000	-	-	725 000	-	-	-	-
Bahamas	500	-	-	-	-	500	-	500	500	-
Bangladesh	20 000	-	20 063	-	-	40 000	-	-	-	-
Belgium	4 000	-	1 875 000	-	-	1 875 000	-	1 875 000	1 875 000	-
Benin	-	-	1 000	-	2 000	7 000	-	7 000	5 000	2 000
Bhutan	-	-	2 800	-	2 800	5 600	-	2 800	2 800	-
Bolivia	45 600	(45 600)	4 000	-	4 000	8 000	-	8 000	4 000	4 000
Brazil	1 774	-	15 000	-	15 000	30 000	-	30 000	15 000	15 000
Bulgaria	10 134	(4 548)	850	55 000	850	3 474	1 774	1 700	850	850
Burkina Faso	-	-	1 862	5 000 000	9 311	16 759	-	16 759	7 448	9 311
Canada	-	-	10 085 130	-	-	10 085 130	-	-	-	-
Cape Verde	2 365	-	-	-	2 000	2 000	-	2 000	2 000	-
Central African Republic	11 000	(1 061)	-	-	-	1 304	-	1 304	1 304	-
Chad	10 000	(11 000)	-	-	-	-	-	-	-	-
Chile	-	-	5 000	-	5 000	20 000	-	20 000	15 000	5 000
China	-	-	800 000	-	820 000	1 620 000	-	820 000	-	820 000
Colombia	5 743	-	40 000	-	40 000	80 000	-	40 000	-	40 000
Comoros	6 757	(1 525)	-	-	-	4 218	-	4 218	4 218	-
Cote d'Ivoire	-	(3 033)	-	-	-	3 724	-	3 724	3 724	-
Cyprus	20 906	(20 906)	1 000	-	-	1 000	-	-	-	-
Czechoslovakia a./	-	-	17 986	500 000	-	57 555	-	39 569	21 583	17 986
Czech Republic a./	-	21 583	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	22 831	50 000	-	46 528	-	23 697	-	23 697
Democratic Yemen b./	5 566	-	-	-	-	5 566	-	5 566	5 566	-
Denmark	-	-	22 664 792	-	-	22 664 792	-	-	-	-
Dominican Republic	8 000	(248)	-	-	-	7 752	-	7 752	7 752	-
Egypt	78 612	(1 400)	-	299 688	88 928	166 140	-	166 140	77 212	88 928
Equatorial Guinea	28 716	(12 807)	-	-	-	15 829	-	15 829	15 829	-
Ethiopia	-	-	4 951	30 000	4 800	9 751	-	4 800	-	4 800
Federated States of Micronesia	2 000	-	-	-	-	2 000	-	2 000	2 000	-
Fiji	3 421	167	3 497	5 000	3 497	10 582	-	6 984	3 497	3 497
Finland	-	-	7 449 480	-	-	7 449 480	-	-	-	-
France	-	-	1 912 319	-	-	1 912 319	-	-	-	-
Gabon	-	-	18 622	-	-	18 622	-	18 622	18 622	-
Gambia	-	-	-	-	-	5 000	-	5 000	5 000	-
Germany	5 000	-	26 945 009	-	-	26 945 009	-	-	-	-
Ghana	-	-	-	-	5 000	5 000	-	5 000	-	5 000
Guatemala	1 528	-	-	-	-	1 528	-	1 528	1 528	-
Guyana	47	3	-	-	-	50	-	-	-	-

a./ The Czech Republic and Slovakia were both admitted to membership in the United Nations on 19 January 1993. Data prior to that refer to Czechoslovakia.

b./ On 22 May 1990 Yemen and Democratic Yemen merged and have been represented as one member of the United Nations with the name "Yemen".

Table 3b. (continued)
Status of voluntary contributions pledged as at 31 December 1994
(United States dollars)

Donor	Balance due as at 1 January 1994 for prior years	Additions and adjustments for prior years	Pledges for 1994	Pledges for 1995 and future years		Payments received	Unpaid pledges as at 31 December 1994	Composition of balance due For 1994 For 1995 and prior and future years years	
				Local Currency	United States dollars	Total			
Honduras	-	-	6,278	-	-	6,278	6,278	-	-
Hungary	-	-	25,455	-	-	25,455	25,455	-	-
Iceland	2,857	923	2,817	200,000	2,817	9,414	5,634	2,817	2,817
India	-	-	288,462	-	-	288,462	288,462	288,462	-
Indonesia	-	-	165,835	-	-	333,522	333,522	-	-
Iran, Islamic Republic	50,000	-	-	-	-	50,000	50,000	50,000	-
Ireland	-	-	214,500	-	-	214,500	214,500	-	-
Israel	-	-	990	-	-	990	990	-	-
Italy	-	-	1,592,357	-	-	1,592,357	1,592,357	-	-
Jamaica	338	(29)	-	-	-	309	309	-	-
Japan	-	-	48,700,000	-	-	48,700,000	48,700,000	-	-
Jordan	-	-	49,275	34,000	48,571	97,846	49,275	48,571	48,571
Kenya	6,536	3,088	-	-	5,000	9,624	9,624	9,624	-
Kuwait	-	-	5,000	-	-	10,000	5,000	5,000	5,000
Lao, People's Democratic Republic	1,000	-	1,000	-	1,000	3,000	2,000	1,000	1,000
Lebanon	-	-	3,036	-	-	3,036	3,036	-	-
Lesotho	-	-	1,129	4,269	1,206	2,335	1,129	1,206	1,206
Liberia	52,000	-	-	-	-	52,000	52,000	52,000	-
Libyan Arab Jamahiriya	78,616	(9,364)	-	-	-	69,252	69,252	69,252	-
Liechtenstein	-	-	3,788	-	-	3,788	3,788	3,788	-
Luxembourg	18,831	(18,831)	111,111	6,000,000	187,500	298,611	111,111	187,500	187,500
Madagascar	24,955	(560)	3,000	-	3,000	30,395	1,170	29,225	3,000
Malawi	225	(76)	444	-	2,614	3,207	2,371	836	392
Malaysia	-	-	15,000	-	15,000	30,000	15,000	15,000	15,000
Maldives	-	-	1,500	-	1,500	3,500	1,500	2,000	1,500
Mali	1,500	-	2,000	-	-	3,000	937	2,063	-
Marshall Islands	-	1,000	-	500,000	4,098	1,000	1,000	4,098	4,098
Mauritania	-	-	4,098	-	-	8,196	-	-	-
Mauritius	-	5,464	-	-	-	5,464	5,464	-	-
Mexico	4,762	(4,762)	25,000	-	-	25,000	25,000	-	-
Mongolia	4,000	-	4,000	-	4,000	12,000	8,000	4,000	4,000
Morocco	6,203	-	6,000	-	6,000	18,203	10,597	7,606	6,000
Mozambique	2,100	-	768	-	-	2,868	2,868	2,868	-
Myanmar	-	-	9,950	60,000	10,327	20,277	9,950	10,327	10,327

Statute of voluntary contributions pledged as at 31 December 1994
(United States dollars)

c. / Includes payments received for 1995. Indonesia, \$167,687 and Malawi, \$2,222.

c. / Includes payments received for 1995. Indonesia, \$167,687 and Malawi, \$2,222.

Table 4

Project expenditure by executing agency (1993 and 1994)
(Millions of US dollars)

	1993		1994	
	\$	Percentage of total expenditure	\$	Percentage of total expenditure
United Nations	11.9	8.9%	8.6	4.3%
UN-OPS	1.4	1.0%	0.8	0.4%
ECA	0.6	0.4%	0.0	0.0%
ECE	0.7	0.5%	0.8	0.4%
ECLAC	1.3	1.0%	1.1	0.5%
ESCAP	1.0	0.7%	1.1	0.5%
ESCWA	0.1	0.1%	0.0	0.0%
FAO	4.0	3.0%	2.4	1.2%
IBRD	0.1	0.1%	0.0	0.0%
ILO	5.1	3.8%	4.2	2.1%
UNIDO	0.0	0.0%	0.0	0.0%
UNESCO	5.3	3.9%	3.8	1.9%
UNICEF	1.5	1.1%	2.1	1.1%
UNRWA	0.2	0.1%	0.0	0.0%
WHO	<u>10.3</u>	7.7%	<u>12.2</u>	<u>6.1%</u>
Subtotal	<u>43.5</u>	32.4%	<u>37.2</u>	<u>18.5%</u>
Governments a_/	21.2	15.8%	50.5	25.1%
UNFPA b_/	49.9	37.1%	84.4	41.9%
NGOs c_/	19.7	14.7%	29.3	14.5%
TOTAL	<u>134.3</u>	<u>100.0%</u>	<u>201.4</u>	<u>100.0%</u>

Note: Figures may not add up to totals given due to rounding.

- a_/ Government-executed project expenditure does not include \$16.6 million of cash advances in 1993 and \$9.0 million of cash advances in 1994, which were reported as accounts receivable in the operating fund accounts with Governments at the year-end.
- b_/ Includes UNFPA procurement assistance in respect of government-executed projects amounting to \$29.4 million in 1993 and \$43.7 million in 1994.
- c_/ NGO-executed project expenditure does not include \$6.1 million of cash advances in 1993 and \$5.6 million of cash advances in 1994, which were reported as accounts receivable in the operating fund accounts with NGOs at the year-end.

Table 5

1994 project expenditure by United Nations agencies, Governments, NGOs and UNFPA
(Thousands of US dollars)

	Personnel services	Sub- contract ^a	Training (fellowships)	Equipment and supplies	Miscellaneous	Total project expenditure
United Nations	4,992	408	1,512	1,095	604	8,611
UN- OPS	115	159	251	227	45	797
ECA	(17)	0	7	0	12	1
ECE	603	74	113	20	10	820
ECLAC	794	45	168	33	21	1,061
ESCAP	724	127	86	26	81	1,043
ESCWA	0	0	0	0	1	1
FAO	1,145	356	539	200	183	2,423
ILO	2,285	122	882	471	476	4,236
UNESCO	1,903	104	944	454	403	3,807
UNICEF	158	157	956	827	50	2,147
UNIDO	42	0	14	6	4	66
WHO	2,942	4,374	2,751	1,782	359	12,209
UN agencies total	15,686	5,925	8,223	5,140	2,249	37,224
Governments	8,332	10,215	14,543	11,917	5,470	50,477
UNFPA	11,855	10,074	9,474	50,729	2,260	84,393 a_/
NGOs	8,895	7,638	5,880	4,364	2,568	29,345
Total	44,769	33,852	38,121	72,150	12,547	201,438
Per cent of total	22%	17%	19%	36%	6%	100%

Note: Figures may not add up to totals given due to rounding.

a_/ Includes UNFPA procurement assistance in respect of government projects amounting to \$43.7 million.

Table 6

Technical support services and administrative and operational services costs, 1994
(Thousands of US dollars)

	Technical support services	Administrative and operational services	Total
United Nations	1,476	642	2,118
UN- OPS	12	60	72
ECA	1,568	(85)	1,484
ECE	0	97	97
ECLAC	85	80	164
ESCAP	723	(126)	597
ESCWA	328	0	328
FAO	1,061	165	1,226
ILO	3,138	279	3,416
UNESCO	2,329	261	2,590
UNICEF	0	129	129
UNIDO	0	5	5
WHO	<u>2,794</u>	<u>648</u>	<u>3,443</u>
<u>UN agencies total</u>	<u>13,515</u>	<u>2,154</u>	<u>15,669</u>
Governments	0	2,580	2,580
UNFPA	5,736	2,186	7,921
NGOs	<u>215</u>	<u>1,346</u>	<u>1,561</u>
<u>Total</u>	<u>19,466</u>	<u>8,266</u>	<u>27,732</u>

Note: Figures may not add up to totals given due to rounding.

Table 7

Project expenditures by country for 1993 and 1994
(Thousands of US dollars)

COUNTRY	1993	1994	Per cent change
<u>Africa region (sub-Saharan)</u>			
Angola (P)	858.2	916.4	7%
Benin (P)	605.5	824.6	36%
Botswana	476.1	939.0	97%
Burkina Faso (P)	779.1	1,865.4	139%
Burundi (P)	825.8	937.6	14%
Cape Verde	362.9	419.0	15%
Central African Republic (P)	852.7	953.7	12%
Chad (P)	953.8	844.5	-11%
Comoros (P)	384.3	469.4	22%
Congo	213.2	354.4	66%
Cote d'Ivoire	832.9	886.1	6%
Equatorial Guinea	272.6	595.5	118%
Eritrea	180.4	133.6	-26%
Ethiopia (P)	2,753.4	4,152.2	51%
Gabon	258.3	57.6	-78%
Gambia (P)	354.2	625.5	77%
Ghana (P)	1,035.7	2,339.3	126%
Guinea (P)	676.9	834.8	23%
Guinea-Bissau (P)	22.2	530.9	2286%
Kenya (P)	829.1	4,930.6	495%
Lesotho (P)	779.1	475.9	-39%
Liberia (P)	17.5	50.8	191%
Madagascar (P)	934.2	1,121.6	20%
Malawi (P)	1,135.3	1,479.8	30%
Mali (P)	854.9	861.6	1%
Mauritania (P)	642.0	1,188.0	85%
Mauritius	196.4	564.7	188%
Mozambique (P)	1,437.1	1,884.1	31%
Namibia	338.9	734.5	117%
Niger (P)	1,094.9	966.5	-12%
Nigeria (P)	869.5	4,172.8	380%
Republic of Cameroon	684.6	1,004.5	47%
Rwanda (P)	716.6	564.7	-21%
Sao Tome and Principe (P)	59.8	255.7	328%
Senegal (P)	1,234.5	1,619.4	31%
Seychelles	176.7	138.1	-22%
Sierra Leone (P)	341.7	294.1	-14%
South Africa	0.0	162.7	N/A
Swaziland	248.9	335.8	35%
Togo (P)	119.5	326.8	174%
Uganda (P)	2,114.7	4,480.2	112%
United Republic of Tanzania (P)	2,964.4	2,242.3	-24%
Zaire (P)	12.5	51.5	313%
Zambia (P)	586.8	541.5	-8%
Zimbabwe (P)	1,532.3	2,848.6	86%
Country projects total	32,620.1	51,976.2	59%
Regional projects total (RAF)	3,931.9	5,471.8	39%
<u>Africa (sub-Saharan) regional total</u>	36,552.0	57,448.0	57%

(P) Priority countries (effective 1 January 1992).

Table 7 (continued)

Project expenditures by country for 1993 and 1994
(Thousands of US dollars)

COUNTRY	1993	1994	Per cent change
<u>Arab States</u>			
Algeria	592.5	1,204.8	103%
Bahrain	(7.5)	0.0	N/A
Djibouti	60.7	89.6	48%
Egypt (P)	576.0	2,706.5	370%
Iraq	1.0	3.2	238%
Jordan	464.6	1,005.0	116%
Lebanon	7.3	593.1	8012%
Libyan Arab Jamahiriya	7.4	10.6	44%
Morocco	2,706.1	3,831.7	42%
Oman	184.0	71.9	-61%
Somalia (P)	19.4	8.1	-58%
Sudan (P)	2,215.0	1,009.4	-54%
Syrian Arab Republic	1,626.2	2,295.1	41%
Tunisia	1,111.3	1,508.1	36%
West Bank and Gaza	0.0	1.3	N/A
Yemen (P)	<u>761.0</u>	<u>1,005.9</u>	<u>32%</u>
Country projects total	10,325.1	15,344.4	49%
Regional project total	<u>843.7</u>	<u>645.7</u>	<u>-23%</u>
<u>Arab States regional total</u>	<u>11,168.8</u>	<u>15,990.1</u>	<u>43%</u>
<u>Europe</u>			
Albania	262.4	645.8	146%
Belarus	0.0	8.1	N/A
Bulgaria	66.2	(0.0)	-100%
Cyprus	27.0	8.8	-67%
Estonia	0.0	3.0	N/A
Hungary	(9.5)	46.1	-582%
Georgia	289.4	(19.3)	-107%
Moldova, Republic of	0.0	5.0	N/A
Poland	6.0	83.3	1287%
Portugal	42.6	40.0	-6%
Romania	198.8	99.6	-50%
Russian Federation	3.6	(0.3)	-109%
Turkey	577.0	761.8	32%
Yugoslavia, Federal Republic of	<u>15.4</u>	<u>(10.8)</u>	<u>-170%</u>
Country projects total	1,478.8	1,671.0	13%
Regional projects total	<u>765.9</u>	<u>1,173.0</u>	<u>53%</u>
<u>Europe regional total</u>	<u>2,244.8</u>	<u>2,844.0</u>	<u>27%</u>
<u>Arab States and Europe regionals total</u>	<u>13,413.6</u>	<u>18,834.1</u>	<u>40%</u>

(P) Priority countries (effective 1 January 1992).

Table 7 (continued)

Project expenditures by country for 1993 and 1994
(Thousands of US dollars)

COUNTRY	1993	1994	Per cent change
Asia and the Pacific			
Afghanistan (P)	185.4	6.1	-97%
Azerbaijan	0.0	527.2	N/A
Bangladesh (P)	3,157.2	6,111.5	94%
Bhutan (P)	183.8	735.6	300%
Cambodia (P)	20.0	586.5	2834%
Commonwealth of Independent States	4.8	0.0	-100%
China (P)	10,319.4	7,119.7	-31%
Cook Islands	103.5	92.3	-11%
Democratic People's Republic of Korea (P)	955.0	356.6	-63%
Federated States of Micronesia	228.3	347.7	52%
Fiji	253.0	337.3	33%
India (P)	7,006.3	11,901.1	70%
Indonesia (P)	2,131.6	5,256.3	147%
Iran (Islamic Republic of)	1,961.1	1,821.9	-7%
Kazakhstan	599.9	597.0	-0%
Kiribati	110.1	22.0	-80%
Kyrgyzstan	350.0	427.3	22%
Lao People's Democratic Republic (P)	152.2	1,142.0	650%
Malaysia	59.8	306.1	412%
Maldives (P)	274.3	146.0	-47%
Marshall Islands	167.8	310.2	85%
Mongolia	812.8	1,541.9	90%
Myanmar (P)	484.1	60.8	-87%
Nepal (P)	2,251.3	3,855.6	71%
Niue	0.0	5.0	N/A
Pacific Multi-Islands a_/	153.1	467.4	205%
Pakistan (P)	854.0	3,389.4	297%
Papua New Guinea	171.6	414.7	142%
Philippines (P)	6,570.4	4,119.9	-37%
Republic of Korea	63.0	474.3	653%
Samoa	96.5	127.6	32%
Solomon Islands (P)	191.1	365.7	91%
Sri Lanka (P)	701.2	1,202.4	71%
Tajikistan	243.2	362.9	49%
Thailand	185.8	931.5	401%
Tokelau	34.2	15.2	-55%
Tonga	145.8	143.9	-1%
Trust Territory of the Republic of Palau b_/	95.3	80.4	-16%
Turkmenistan	240.0	376.4	57%
Tuvalu	42.9	26.6	-38%
Uzbekistan	599.0	1,007.7	68%
Vanuatu	104.5	117.4	12%
Viet Nam (P)	3,750.0	8,903.0	137%
Country and territory projects total	46,013.2	66,139.9	44%
Regional projects total	3,139.3	4,363.0	39%
Asia and the Pacific regional grand total	49,152.5	70,502.9	43%

(P) Priority countries (effective 1 January 1992).

a_/ Subregional projects involving the following islands: Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu.

b_/ The Republic of Palau was admitted to membership in the United Nations on 15 December 1994.

Table 7 (continued)

Project expenditures by country for 1993 and 1994
(Thousands of US dollars)

COUNTRY	1993	1994	Per cent change
Latin America and the Caribbean			
Anguilla	0.0	0.0	-100%
Antigua and Barbuda	0.8	36.8	4709%
Argentina	6.0	44.1	635%
Barbados	1.9	19.5	904%
Belize	43.2	122.9	184%
Bolivia (P)	1,161.7	2,106.9	81%
Brazil	938.4	2,912.6	210%
British Virgin Islands	1.0	5.8	505%
Caribbean subregion a/	123.9	547.9	342%
Chile	115.8	125.0	8%
Colombia	576.4	486.2	-19%
Costa Rica	267.8	548.8	105%
Cuba	1,040.1	705.0	-32%
Dominica	6.3	15.4	144%
Dominican Republic (P)	288.3	2,026.5	603%
Ecuador	862.2	1,038.1	57%
El Salvador	667.7	1,054.5	58%
Grenada	2.8	80.0	2040%
Guatemala	504.2	245.8	-51%
Guyana	23.3	138.0	493%
Haiti (P)	713.1	1,369.0	92%
Honduras (P)	886.1	1,170.5	32%
Jamaica	215.4	507.2	135%
Mexico	2,504.9	4,226.3	69%
Montserrat	0.0	3.1	N/A
Nicaragua (P)	563.0	1,517.2	170%
Panama	314.4	470.7	50%
Paraguay	208.0	843.2	305%
Peru	1,587.4	2,183.4	38%
Saint Kitts and Nevis	(1.2)	0.0	-100%
Saint Lucia	18.7	82.2	339%
Saint Vincent and the Grenadines	22.0	61.8	181%
Suriname	11.5	77.5	573%
Trinidad and Tobago	0.0	2.9	N/A
Turks and Caicos Islands	(1.9)	2.7	-243%
Uruguay	57.7	85.5	48%
Venezuela	31.6	214.4	578%
Country projects total	13,562.4	25,037.3	85%
Regional projects total	1,801.7	3,493.5	94%
Latin America and the Caribbean regional total	15,364.2	28,530.7	86%
Interregional projects total	19,845.3	26,122.3	32%
Grand total	134,327.6	201,438.1	50%

(P) Priority countries (effective 1 January 1992).

Note: Figures may not add up to totals given due to rounding.

- a Subregional projects involving the following countries: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands.

Table 8

Administrative and programme support services

Comparison of 1993 and 1994 expenditure
(Thousands of US Dollars)

Description	1993	1994
Salaries and wages	33,183.3	35,308.7
Training	860.0	822.8
Travel on official business	1,232.0	1,289.1
Rental and maintenance of premises	4,546.7	4,657.2
Other general expenses	5,726.1	6,637.1
Reimbursements to UN/UNDP	<u>2,494.9</u>	<u>1,737.3</u>
Gross total	48,043.0	50,452.2
Less: Credits a_/	<u>2,946.8</u>	<u>5,218.9</u>
<u>Net Total</u>	<u>45,096.2</u>	<u>45,233.3</u>

a_/ Includes credits earned from support charges assessed by UNFPA to government-executed projects and from fees charged to projects for procurement activities, as well as income derived from supports costs charged to trust funds for the execution of projects administered by UNFPA

Table 9

Trust Funds: Income and expenditure of UNEPA for 1993 and 1994
(Millions of US dollars)

	1993	1994	Per cent change
<u>Income</u>			
Income received (including interest)			
- Multi-bi projects	15.6	10.3	-34.2%
- Procurement services	9.7	52.0	436.3%
- Other trust funds	2.1	1.8	-13.9%
- Transfers and adjustments	(0.8)	(0.1)	-82.8%
Total income	<u>26.6</u>	<u>63.9</u>	140.3%
<u>Expenditure</u>			
- Multi-bi projects	9.3	10.8	16.0%
- Procurement services	7.2	44.1	510.3%
- Other trust funds	0.8	2.1	173.0%
- Administrative and operational services	0.6	2.9	376.1%
Total expenditure	<u>17.9</u>	<u>59.8</u>	233.9%
Surplus income/(expenditure)	<u>8.7</u>	<u>4.1</u>	-53.0%

Statement of movement of trust funds resources

Balance as at 1 January	11.0	19.7
Surplus income/(expenditure)	<u>8.7</u>	<u>4.1</u>
Total unspent trust funds resources as at 31 December	<u>19.7</u>	<u>23.8</u>

Note: Figures may not add up to totals given due to rounding.

Table 10

Programme expenditures from trust funds by country for 1993 and 1994
(Thousands of US dollars)

Country	1993	1994	Per cent change
<u>Africa region (sub-Saharan)</u>			
Angola	117.2	163.1	39.2%
Benin (P)	48.6	24.3	-50.0%
Burkina Faso (P)	119.1	99.9	-16.1%
Burundi	348.9	269.5	-22.8%
Cape Verde	19.9	41.6	108.4%
Gambia	600.5	(3.2)	-100.5%
Guinea-Bissau	413.7	145.7	-64.8%
Ghana	808.1	978.2	20.8%
Kenya (P)	89.8	(4.4)	-104.9%
Mozambique (P)	115.8	289.1	132.4%
Namibia	626.7	396.2	-36.8%
Niger (P)	0	342.7	N/A
Nigeria (P)	1,225.5	18.7	-98.5%
Rwanda (P)	335.4	(29.8)	-108.9%
Uganda (P)	57.8	1,179.1	1941.7%
United Republic of Tanzania (P)	7.0	233.2	3232.0%
Zambia (P)	229.9	893.3	288.5%
Country trust funds total	5,163.8	5,015.3	-2.9%
Regional trust funds total	(37.7)	31.6	-183.7%
<u>Africa (sub-Saharan) regional grand total</u>	5,126.1	5,046.9	-1.5%
<u>Arab States and Europe</u>			
Oman	10.8	12.2	13.0%
Romania	0	765.8	N/A
Sudan (P)	(5.8)	0.0	N/A
Syrian Arab Republic	219.4	403.2	83.7%
Yemen	2.7	15.2	472.8%
Country trust fund total	227.1	1,196.5	428.8%
Regional trust fund total	346.8	190.0	-45.2%
<u>Arab States and Europe regional grand total</u>	574.0	1,386.4	141.6%

(P) Priority countries (effective 1 January 1992)

Table 10 (continued)

Programme expenditures from trust funds by country for 1993 and 1994
(Thousands of US dollars)

Country	1993	1994	Per cent change
<u>Asia and the Pacific</u>			
Bangladesh (P)	7,007.9	41,426.2	491.1%
China	0	66.6	N/A
India (P)	1,033.2	22.3	-97.8%
Maldives (P)	0.1	0.0	N/A
Mongolia	0	1.2	N/A
Nepal (P)	44.9	480.7	925.9%
Pakistan (P)	227.7	2,706.2	1088.5%
Papua New Guinea	41.1	28.2	-31.4%
Philippines (P)	0	140.8	N/A
Sri Lanka (P)	84.8	127.4	50.2%
Thailand	277.5	5.0	-98.2%
Viet Nam (P)	<u>574.7</u>	<u>1,878.4</u>	226.8%
<u>Country trust funds total</u>	9,291.9	46,862.9	404.3%
<u>Regional trust funds total</u>	11.4	75.4	561.1%
<u>Asia and the Pacific regional grand total</u>	9,303.3	46,938.3	404.5%
<u>Latin America and the Caribbean</u>			
Bolivia (P)	184.6	6.5	-96.5%
Brazil	0	578.5	N/A
Honduras (P)	0	39.1	N/A
Jamaica	20.9	50.8	142.7%
Mexico	0	1,113.0	N/A
Nicaragua (P)	105.5	298.7	183.1%
Peru	0	<u>582.8</u>	N/A
<u>Country trust funds total</u>	311.0	2,669.2	758.2%
<u>Regional trust funds total</u>	8.4	4.8	-43.6%
<u>Latin America and the Caribbean regional grand total</u>	319.5	2,674.0	737.0%
<u>Interregional trust funds total</u>	2,518.9	3,765.6	49.5%
<u>Grand total a/</u>	<u>17,841.7</u>	<u>59,811.2</u>	235.2%

(P) Priority countries (effective 1 January 1992)

Note: Figures may not add up to totals given due to rounding.

a/ Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to \$147,568 in 1993 and \$54,410 in 1994. Support costs paid to UNFPA totalled \$511,988 in 1993 and \$2,806,572 in 1994.

Table 11

Historical financial summary
Regular resources income, expenditures and reserves for 1985-1994
(Millions of US dollars)

Year	Total new regular resources a /	Total expenditures	Net addition to reserves	Resource surplus/ (deficit)	Unspent programme resources at year end b /	Reserves	Total unspent resources
1985	142.9	148.9	4.0	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7.0	8.6	24.1	37.0	61.1
1988	178.0	167.3	3.0	7.8	31.9	40.0	71.9
1989	185.2	203.6	5.0	(23.3)	8.5	45.0	53.5
1990	212.4	221.3	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	44.6	33.6	50.5	84.1
1993	219.6	203.5	2.5	16.2	47.3	53.0	100.3
1994	265.3	274.4	4.0	(9.1)	33.1	57.0	90.1

a / Total regular resources include income from contributions, interest and other miscellaneous income.

b / Year-end regular resources include unallocated funds adjusted for surplus or deficit in resources and transfers to the operational reserve.

Table 12a

Administrative expenditures, agency support costs and project expenditures 1985-1994
(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Administrative and programme support costs		Total expenditures
		UN	UNFPA a /	NGOs	Headquarters	Field Offices b /	
1985	123.8	7.6		0.2	12.7	4.6	148.9
1986	101.6	6.8	1.7	0.2	15.9	5.9	132.1
1987	107.0	7.3	1.4	0.4	18.8	5.6	140.5
1988	129.8	8.4	1.7	0.6	17.0	9.7	167.2
1989	157.4	10.9	2.0	1.2	20.5	11.6	203.6
1990	168.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 c /	128.2	17.5	4.3	1.0	23.8	18.8	193.6
1993 c /	134.3	15.1	7.4	1.6	24.6	20.5	203.5
1994 c /	201.4	15.7	10.5	1.6	23.4	21.8	274.4

Table 12b

Total administrative cost as a percentage of total income and total expenditure 1985-1994
(Millions of US dollars)

Year	APSS d /			Total income	Administrative costs as a percentage of total income	Total expenditures	Administrative costs as a percentage of total expenditure
	Administrative Cost (Net)	Programme Support Services	Total b /				
1985	8.0	9.3	17.3	142.9	5.6	148.9	5.3
1986	6.2	15.6	21.8	140.0	4.4	132.1	4.7
1987	7.2	17.2	24.4	156.1	4.6	140.5	5.1
1988	8.8	17.9	26.7	178.0	4.9	167.2	5.3
1989	11.5	20.6	32.1	185.2	6.2	203.6	5.6
1990	12.4	25.4	37.8	212.4	5.8	221.3	5.6
1991	12.3	30.0	42.3	224.0	5.5	229.1	5.4
1992	13.1	29.5	42.6	238.2	5.5	193.6	6.8
1993	13.3	31.8	45.1	219.6	6.1	203.5	6.5
1994	11.0	34.2	45.2	265.2	4.1	274.4	4.0

Source: UNFPA year-end Audited Financial Statements for 1985 to 1993. Official Records of the General Assembly, Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7)

a / Comprises support costs to UNFPA for procurement services in respect of government projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

b / In 1985, and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote b above. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

c / The new successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

d / See paragraph 11, footnote 4.

Table 13

Income and expenditures under UNFPA trust funds, 1985 - 1994
(Millions of US dollars)

Year	Total income (contributions plus interest)	Programme expenditures a _ /	Support costs paid to UNFPA b _ /	Total Expenditure
1985	6.4	6.5	0.1	6.6
1986	4.1	4.1	0.1	4.1
1987	4.8	3.4	0.1	3.5
1988	11.8	5.9	0.2	6.1
1989	7.3	6.1	0.1	6.2
1990	11.8	11.1	0.2	11.3
1991	8.2	11.3	0.2	11.5
1992	43.1	38.2	1.6	39.8
1993	26.6	17.3	0.5	17.8
1994	63.9	57.0	2.8	59.8

Source: UNFPA year-end Audited Financial Statements for 1985 to 1993.
Official Records of the General Assembly: Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7).

a _ / Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of \$147,568 in 1993 and \$54,410 in 1994.

b _ / Includes income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Figure 1

Income and Expenditure 1985-1994

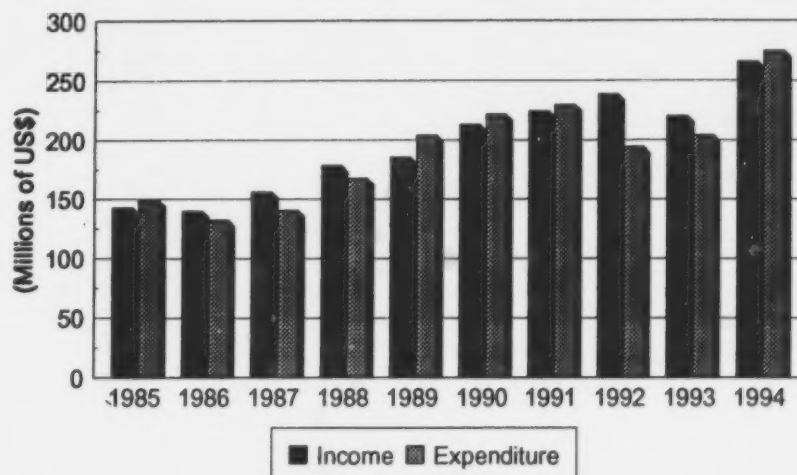


Figure 2

Total Expenditure By Category (1994)

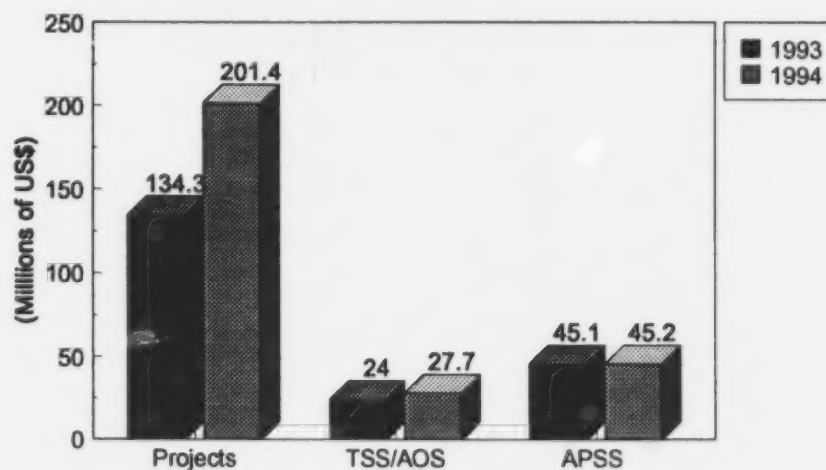


Figure 3

Project Expenditure By Executing Agency (1994)

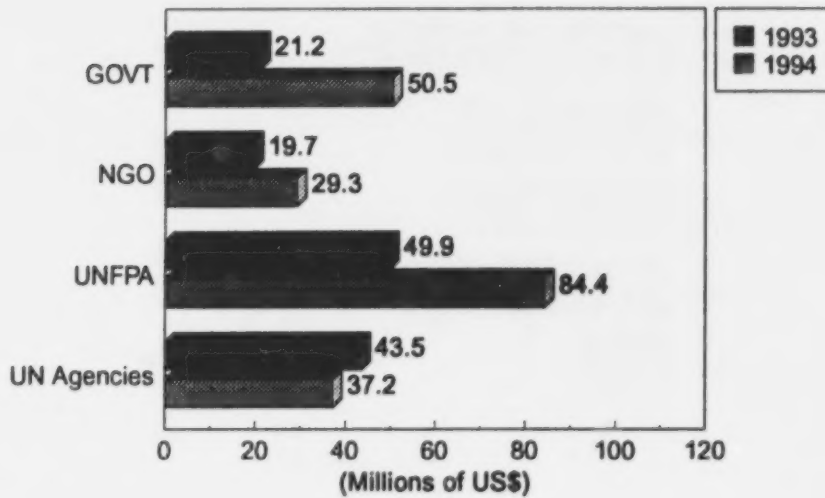


Figure 4

Project Expenditure By UN Agency (1994)

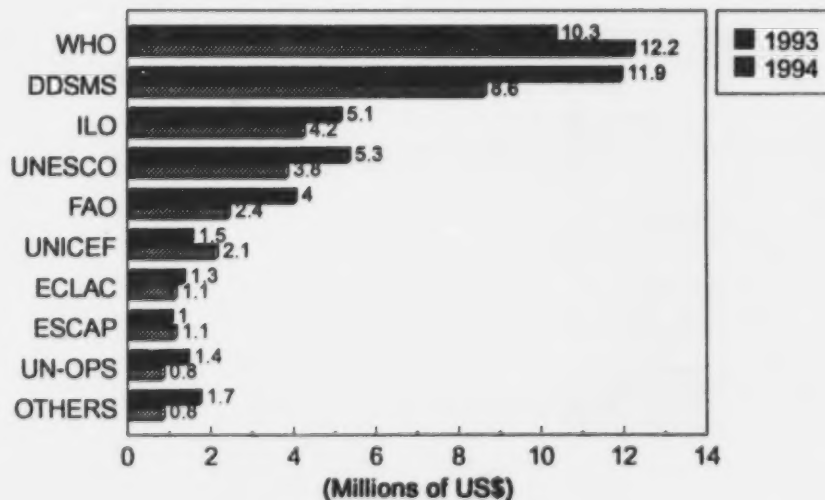


Figure 5

Project Expenditure By Budget Component (1994)

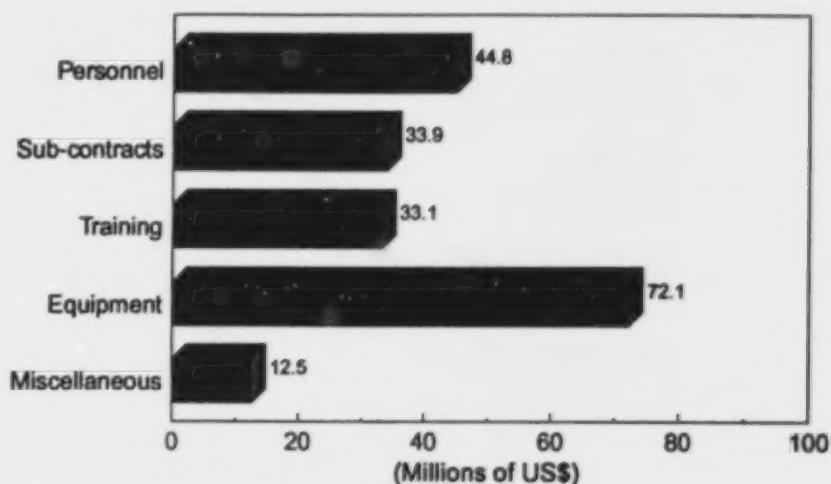


Figure 6

Project Expenditure By Region (1994)

